

26 USC Section 170

Sec. 170. Charitable, etc., contributions and gifts

(b) Percentage limitations

(A) General rule

Any charitable contribution to –

- (i) a church or a convention or association of churches,
- (ii) an educational organization which normally maintains a regular faculty and curriculum and normally has a regularly enrolled body of pupils or students in attendance at the place where its educational activities are regularly carried on,
- (vi) an organization referred to in subsection (c)(2) which normally receives a substantial part of its support (exclusive of income received in the exercise or performance by such organization of its charitable, educational, or other purpose or function constituting the basis for its exemption under section 501(a)) from governmental unit referred to in subsection (c)(1) or from direct or indirect contributions from the general public,